

## **County Boards of Taxation Supplemental Code of Ethics**

The Uniform Ethics Code shall be the primary code of ethics for the members and employees of the County Boards of Taxation. In accordance with N.J.S.A. 52:13D-23(a)(1), this supplemental code of ethics is adopted by the County Boards of Taxation to further guide and govern the conduct of its members and employees.

### **1. Authority:**

The New Jersey Conflicts of Interest Law ("Conflicts Law") [N.J.S.A. 52:13D-12 et seq.], and the Uniform Ethics Code ("UEC"), adopted pursuant to this law, require members and employees of County Boards of Taxation to comply with the State statutes, regulations and policies expressed through circular letters and other official communications of the State Ethics Commission and the New Jersey Department of the Treasury.

Specifically, the Conflicts Law is comprehensive legislation intended to provide guidance to New Jersey public officials so they may conduct themselves in a manner that will allow State government to maintain the respect and confidence of the public. [N.J.S.A. 52:13D-12 and -23(a).] In pertinent part, the Conflicts Law applies to "any person . . . holding an office or employment in a State agency" [N.J.S.A. 52:13D-13(b)], including "special state officers". [N.J.S.A. 52:13D-13(e).] County Boards of Taxation are state government agencies. [Warren v. Hudson County, 135 N.J.L. 178, 180 (E. & A. 1947)] Thus, such boards and their employees are subject to the Conflicts Law and to the jurisdiction of the State Ethics Commission. [N.J.S.A. 52:13D-21.]

### **2. Declaration of Policy:**

It is recognized that commissioners and employees of the County Boards of Taxation function in positions of public trust. In all respects, and consistent with the Conflicts Law, the members and employees of the boards shall follow the principle that they must avoid any situation that appears to be, or is in fact incompatible with the interests of an employee and his or her obligations to the public good in the performance of tax board duties and responsibilities. Therefore, to assure the proper conduct of County Boards of Taxation business, while maintaining the confidence of citizens of New Jersey, this supplemental code of ethics is adopted to govern and guide commissioners and employees in the performance of their unique duties and responsibilities.

### **3. Definitions:**

- A. "Assistant County Tax Administrator" means an individual who assists the county tax administrator in all phases of the activities of the County Board of Taxation, gives advice and assistance to local assessors regarding various tax problems; does related work as required or directed by the county tax administrator. This is not a statutory title.

- B. "Business" shall mean any association, firm, partnership, corporation, or other business enterprise, club or organization, whether or not said association, firm, partnership, corporation or other business, enterprise, club or organization is organized for profit.
- C. "Commissioner" shall mean a member of the County Board of Taxation appointed by the Governor with the advice and consent of the Senate for a specified term.
- D. "County Tax Administrator" ("CTA") means the individual responsible for the administrative functions of the County Board of Taxation, and pursuant to such supervision and control, shall direct all assessors charged with the duty of making assessments for taxes in every district in the county. The CTA must be a full time employee of the county.
- E. "County Boards of Taxation" are established in each of the twenty-one counties. County Boards of Taxation supervise County Tax Administrators, Assistant County Tax Administrators, and assessors in their duties. Their main duties include the hearing of property tax appeals and county equalization. A County Board of Taxation is composed of five members and at no time shall more than three of the members belong to the same political party. Additionally, counties having a population of more than 510,000 shall have seven members of whom no more than four shall belong to the same political party.
- F. "Employee" shall mean any person holding office or employed in the County Board of Taxation office.
- G. "Ethics Liaison Coordinator (ELC)" means the individual(s) designated by the Division of Taxation, Director to assist the Department of Treasury Ethics Liaison Officer (ELO) and the State Ethics Commission in any duties related to the County Boards of Taxation offices and State ethics requirements. This will generally be the responsibility of the CTA unless otherwise designated.
- H. "Relative" shall mean an individual's spouse, civil union partner, or domestic partner, or the individual's or spouse's, civil union partner's, or domestic partner's parent, child, brother, sister, aunt, uncle, niece, nephew, grandparent, grandchild, son-in-law, daughter-in-law, stepparent, stepchild, stepbrother, stepsister, half brother or half sister, whether the relative is related to the individual or the individual's spouse, civil union partner, or domestic partner by blood, marriage or adoption.

#### **4. General Provisions for Commissioners and Employees:**

- A. No commissioner or employee should have any interest, financial or otherwise, direct or indirect, or engage in any business or transaction or professional activity, which is in substantial conflict with the proper discharge of his or her duties in the public interest.

- B. No commissioner or employee should engage in any particular business, profession, trade, or occupation, which is subject to licensing or regulation by a specific agency of State Government, without disclosure (and review for conflict of interest) from the Department of Treasury Ethics Liaison Officer by completing and submitted a properly completed Conflicts of Interest Form.
- C. No commissioner or employee should use or attempt to use his or her official position to secure unwarranted privileges or advantages for him/herself or others.
- D. No commissioner or employee should act in an official capacity in any matter which there is a direct or indirect personal or financial interest that might reasonably be expected to impair his or her objectivity or independence of judgment. In such cases, disclosure must be made to the Department of Treasury Ethics Liaison Officer for purpose of seeking recusal advice.
- E. No commissioner or employee should undertake any employment or service, whether compensated or not, which might reasonably be expected to impair his or her objectivity and independence of judgment in the exercise of his or her official duties. All employment/outside activities must be disclosed to the Department of Treasury Ethics Liaison Officer on the prescribed form for review for conflict of interest and recusal determination..
- F. No commissioner or employee, or their spouse, immediate family member, partner or associate shall accept, either directly or indirectly, any gift, favor, service or other thing of value related in any way to their official public duties unless they are permitted to receive the gift or thing of value in accordance with the Commission's rules on gifts or attendance at events.
- G. No commissioner or employee should knowingly act in any way that might reasonably be expected to create an impression or suspicion among the public having knowledge of his or her acts that he or she may be engaged in conduct violative of his or her trust as a commissioner or employee.
- H. No commissioner or employee shall willfully use or disclose to any person or entity, whether or not for pecuniary gain, any information not generally available to members of the public, which is received or acquired in the course of and/or by reasons associated with official duties.

#### **5. Recusal on Official Matters - Commissioners:**

The following examples are inclusive, but not exclusive, of the types of circumstances under which a commissioner should disqualify (recuse) him/herself from hearing a particular appeal.

- A. The petitioning taxpayer, the municipal/county assessor, the attorney for the taxpayer, or the attorney for the municipality is a client of the Commissioner or of the Commissioner's firm.

- B. The petitioning taxpayer, the municipal/county assessor, the attorney for the taxpayer, or the attorney for the municipality is a relative of the Commissioner, as defined in "3.H.", in this supplemental code of ethics.
- C. The petitioning taxpayer, the municipal/county assessor, the attorney for the taxpayer, or the attorney for the municipality is a business associate of the Commissioner.
- D. The petitioning taxpayer, the municipal/county assessor, the attorney for the taxpayer, or the attorney for the municipality is a personal friend of the Commissioner.
- E. The petitioning taxpayer, the municipal/county assessor, the attorney for the taxpayer, or the attorney for the municipality has a personal or business relationship with the Commissioner.
- F. The Commissioner has any interest in the property.

**6. Recusal on Official Matters – Commissioners and Employees:**

- A. Commissioners and employees must recuse from an official matter that involves any private sector individual, association, corporation or other entity that employed or did business with the Commissioner or employee during the one year prior to the Commissioner or employee's commencement of State service. If applicable, a recusal must be implemented and shall remain in effect for at least one year after the commencement of the Commissioner or employee's State service.
- B. Commissioners and employees must recuse from an official matter that the Commissioner or employee had any involvement in, other than on behalf of the State or the County Tax Board, prior to commencement of State service. If applicable, a recusal must be implemented and shall remain in effect until the State or County Tax Board no longer has any interest in the matter.

**NOTE:** If a Commissioner or employee cannot determine whether a circumstance requires a recusal in any matter, State ethics rules require advice be sought from one of three sources: the Department of Treasury ELO, Agency Counsel (*in this case, the DAG assigned to provide counsel to the County Tax Boards*), or the State Ethics Commission. Further, pursuant to ethics rules, if any person requests that a State official recuse from any matter based on an allegation of a conflict of interest, the State official must seek advice from one of these same three sources. Oral advice shall subsequently be memorialized by writing or by inclusion in the public minutes of a meeting.

## 7. Conflict of Interest Matters:

A conflict of interest (COI) occurs when a commissioner, administrator, or employee is involved in multiple interests, one of which may create the appearance of or cause an actual conflict regarding an act in the other.

### Dual Role Duties:

- A. A fulltime County Tax Administrator, who is also a member of a County Board of Taxation *in another county*, cannot perform the duties of either position if the expected work hours overlap. If job expectations create conflicting work hours, the conflict must be immediately remedied to avoid the overlap by resigning one of the positions. (*Attorney General Opinion, February 6, 1981*)
- B. An individual cannot hold the position of County Tax Administrator or Commissioner in the *same* county that the individual is employed by a municipal governing body.
- C. An employee of a County Board of Taxation cannot hold the position of County Tax Administrator, Commissioner, or assessor for a municipality in the *same* county.
- D. A County Tax Administrator or Commissioner, who also serves as an assessor for a municipality in *another* county, who wishes to attend a tax-related event based on the municipal employment, must consult with the ELO and submit the invitation for review prior to the event date to ensure that the attendance cannot be perceived as a conflict of interest based on duties and responsibilities required in the role of CTA or Commissioner.
- E. A CTA or Commissioner, who is also a practicing attorney, is precluded from representing parties, other than the State, before the County Board of Taxation on which the CTA/Commissioner serves. This exclusion extends to any member of a partnership, firm or corporation with whom the CTA/Commissioner has an interest.
- F. A CTA or Commissioner (or a Commissioner's firm) *may* sell real estate in the county in which these positions are held; however, the CTA/Commissioner must be mindful of recusal requirements outlined in Section 5.
- G. A CTA or Commissioner cannot be elected officials in the county where such individual serves as CTA or CTB member.
- H. No commissioner or employee of a county board of taxation shall have any interest whatsoever, directly or indirectly, as an officer, stockholder or employee, or in any other capacity, in a revaluation firm engaged in revaluing properties in any taxing district within that county. (*See N.J.A.C. 18:12A-1.18*)

- I. No relative of any CTA, Commissioner, or County Tax Board employee may serve in an unclassified/non-competitive position within the **same** County Board of Taxation.
  
- J. A CTA who is a relative, as defined by the Conflicts Law, of an assessor in the same county must not have supervisory power over that individual. That individual must report to the president of the County Board of Taxation for all matters.